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# Tax Bulletin

## **Tax Bulletin 5-08**

**Effective Date: Oct. 1, 2008**

### **Re: Municipal Energy Sales and Use Tax Rates for Elmo, Holladay and West Jordan**

Utah Code §10-1-304 allows a municipal energy tax of up to 6 percent of the delivered value on the sale or use of taxable energy.

Elmo (Emery County) and Holladay (Salt Lake County) will impose the municipal energy sales and use tax at 6 percent starting Oct. 1, 2008.

West Jordan (Salt Lake County) will increase the municipal energy sales and use tax rate from 5.5 percent to 6 percent starting Oct. 1, 2008.

Sellers must collect 6 percent on all taxable transactions in Elmo, Holladay and West Jordan starting Oct. 1, 2008. This rate will be on municipal energy sales and use tax returns (TC-62E) starting with the October period (for monthly filers) or the October-December period (for quarterly filers).

For these changes and all other current rates, see the sales tax rate charts at [tax.utah.gov/sales/rates.html](http://tax.utah.gov/sales/rates.html).

#### **QUESTIONS...**



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**Changes in Utah laws or Tax Commission rules may supersede this Tax Bulletin. For the most current state and local tax information, including local sales tax rates, visit [tax.utah.gov](http://tax.utah.gov).**



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